

1 SAM S. LESLIE, CPA  
2 3435 Wilshire Blvd.  
3 Suite 990  
4 Los Angeles, CA 90010  
5 Telephone: 213/368-5000  
6 Facsimile: 213/368-5009  
7 Email: trustee@trusteeleslie.com

8 Chapter 7 Trustee

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10 UNITED STATES BANKRUPTCY COURT  
11  
12 CENTRAL DISTRICT OF CALIFORNIA  
13  
14 LOS ANGELES DIVISION

15  
16 In re ) Case No. 2:20-bk-19473-RK  
17 TR YAMADA, INC., ) [Chapter 7]  
18 Debtor. )  
19 ) TRUSTEE'S APPLICATION TO  
20 ) EMPLOY LEA ACCOUNTANCY, LLP  
21 ) AS ACCOUNTANT; DECLARATIONS  
22 ) OF SAM S. LESLIE AND MARIANNA  
23 ) FALCO IN SUPPORT THEREOF  
24 )  
25 ) [No Hearing Unless Requested;  
26 ) Local Bankruptcy Rule 2014-1]

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28 Sam S. Leslie, the duly appointed, qualified and acting  
1 Chapter 7 Trustee in the above-captioned case, respectfully  
2 represents:

3 1. TR Yamada, Inc. ("Debtor") filed for relief under  
4 Chapter 7 of the United States Bankruptcy Code on October 20,  
5 2020.

6 2. Trustee was appointed as Chapter 7 Trustee on October  
7 20, 2020, and accepted such appointment thereafter.

8 3. Trustee requires an accountant to assist him in the  
9 accounting matters and tax preparation aspects of the administra-  
10 tion of this estate, to advise Trustee of any tax consequences

1 derived from liquidation of estate assets and to assist in any  
2 other accounting or tax matters as may arise in connection with  
3 the administration of this estate.

4       4. For all the foregoing and all other necessary and  
5 proper purposes, Trustee desires to retain LEA Accountancy, LLP  
6 ("LEA"), in which he is a partner, as his accountant. This  
7 arrangement will enable Trustee to work closely with the assigned  
8 accountant regarding the required services and, therefore,  
9 Trustee believes the employment of LEA will result in lower fees  
10 for these necessary professional services. Thus, LEA's employ-  
11 ment is in the best interest of the estate and its creditors.  
12 Trustee is requesting that the employment be effective as of  
13 the date services were first requested, November 1, 2020. (LEA's  
14 resume highlighting the qualifications of the professionals that  
15 may work on this case is attached to the Declaration of Marianna  
16 Falco as Exhibit A and incorporated herein by this reference.)  
17 LEA's services may include:

18                 (a) review of the Debtor's prior tax returns, petition  
19 and estate documents related to the liquidation of the estate's  
20 assets and the transactions attendant thereto;

21                 (b) recover and/or reconstruct the Debtor's accounting  
22 records, if necessary;

23                 (c) review and analysis of the estate's financial  
24 transactions to determine the appropriate (and most beneficial to  
25 the estate) treatment for tax purposes, including capital gains  
26 calculations, consideration of tax attributes inherited from the  
27 Debtor and other tax considerations;

28                 ///

1                         (d) assist the Trustee in the preparation and filing  
2 of the required Federal and California corporate tax returns to  
3 reflect the transactions of the estate and liquidation of its  
4 assets;

5                         (e) communicate with taxing authorities on behalf of  
6 the estate;

7                         (f) obtain the required tax clearance for the estate's  
8 tax returns; and

9                         (g) perform any other financial analysis, investi-  
10 gation, general and/or forensic accounting services and address  
11 any other tax matters which may be required by the Trustee to  
12 properly administer the estate and maintain tax compliance.

13                 5. Trustee proposes that LEA will be employed pursuant to  
14 11 U.S.C. § 327(a) and seek compensation pursuant to 11 U.S.C.  
15 § 330(a). LEA will bill the estate on an hourly basis for its  
16 services with reasonable fees to be approved by the Court after  
17 proper notice and hearing. The only source of payment of  
18 compensation to LEA will be from the estate. No retainer or  
19 other payment has been made or is requested and, apart from this  
20 Application and subsequent order, there will be no other written  
21 or separate agreement for employment. A schedule of the fees  
22 customarily charged by LEA to all of its clients is attached to  
23 the Declaration of Marianna Falco as Exhibit B and incorporated  
24 herein by this reference.

25                 6. To the best of Trustee's knowledge, and as set forth  
26 in the Declaration of Marianna Falco, CPA, LEA, the approval  
27 of whose employment is requested, is a "disinterested person"  
28 as required by the Bankruptcy Code. See also, "Statement of

1 Disinterestedness for Employment of Professional Person Under  
2 F.R.B.P. 2014" attached to the Declaration of Marianna Falco as  
3 Exhibit C and incorporated herein by this reference.

4       7. Notice of the Application as required by Local Bank-  
5 ruptcy Rule 2014-1(b)(2)(A), has been provided to interested  
6 parties. A true and correct copy of such Notice is attached to  
7 the Declaration of Marianna Falco as Exhibit D and incorporated  
8 herein by this reference.

9 WHEREFORE, Trustee respectfully requests that this Court  
10 enter an Order authorizing the employment of LEA Accountancy,  
11 LLP, to render services as described herein.

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Respectfully submitted,

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Respectfully submitted,  
Sam Shulman

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Dated: December 7, 2020

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Sam S. Leslie, Chapter 7 Trustee

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**DECLARATION OF SAM S. LESLIE**

I, Sam S. Leslie, declare:

3       1. I am the duly appointed, qualified and acting Chapter  
4      7 Trustee for the estate of TR Yamada, Inc. ("Debtor") by virtue  
5      of my appointment on October 20, 2020, and my acceptance of such  
6      appointment thereafter.

7       2. I have prepared the foregoing Application and the facts  
8 set forth therein are true and correct. If called as a witness I  
9 could and would competently testify thereto.

10       3. In my best judgment in my capacity as Chapter 7  
11 Trustee, and for all the reasons set forth in the accompanying  
12 Application which are incorporated herein by this reference, I  
13 believe that I require an accountant to assist me with the  
14 accounting and tax matters related to the administration of  
15 this estate, to advise me of any tax consequences derived from  
16 the liquidation of estate assets and to prepare the estate's  
17 required Federal and California corporate tax returns to reflect  
18 the liquidation of its assets.

19       4. I have selected LEA Accountancy, LLP ("LEA"), of which  
20 I am a partner, to be my accountant for this estate. This  
21 arrangement will enable me to work closely with the assigned  
22 accountant regarding the necessary services and, therefore, I  
23 believe the employment of LEA will result in lower fees for  
24 these necessary professional services. Thus, LEA's employment  
25 is in the best interests of the estate and its creditors. I  
26 am requesting that the employment be effective as of the date  
27 services were first requested, November 1, 2020. (LEA's resume  
28 highlighting the qualifications of the professionals that may

1 work on this case is attached to the Declaration of Marianna  
2 Falco as Exhibit A and incorporated herein this reference.)  
3 LEA's services may include:

4 (a) review of the Debtor's prior tax returns, petition  
5 and estate documents related to the liquidation of the estate's  
6 assets and the transactions attendant thereto;

7 (b) recover and/or reconstruct the Debtor's accounting  
8 records, if necessary;

9 (c) review and analysis of the estate's financial  
10 transactions to determine the appropriate (and most beneficial to  
11 the estate) treatment for tax purposes, including capital gains  
12 calculations, consideration of tax attributes inherited from the  
13 Debtor and other tax considerations;

14 (d) assist me in the preparation and filing of the  
15 required Federal and California corporate tax returns to  
16 reflect the transactions of the estate and liquidation of its  
17 assets;

18 (e) communicate with taxing authorities on behalf of  
19 the estate;

20 (f) obtain the required tax clearance for the estate's  
21 tax returns; and

22 (g) perform any other financial analysis, investi-  
23 gation, general and/or forensic accounting services and address  
24 any other tax matters which may be required for me to properly  
25 administer the estate and maintain tax compliance.

26 5. I propose that LEA will be employed pursuant to 11  
27 U.S.C. § 327(a) and seek compensation pursuant to 11 U.S.C.  
28 § 330(a). LEA will bill the estate on an hourly basis for its

1 services with reasonable fees to be approved by the Court after  
2 proper notice and hearing. The only source of payment of  
3 compensation to LEA will be from the estate. No retainer or  
4 other payment has been made or is requested and, apart from the  
5 Application and subsequent order, there will be no other written  
6 or separate agreement for employment. A schedule of the fees  
7 customarily charged by LEA to all of its clients is attached to  
8 the Declaration of Marianna Falco as Exhibit B and incorporated  
9 herein by this reference.

10 6. To the best of my knowledge, and as set forth in  
11 the Declaration of Marianna Falco, CPA, LEA, the approval of  
12 whose employment is requested, is a "disinterested person" as  
13 required by the Bankruptcy Code. See also, the Statement of  
14 Disinterestedness for Employment of Professional Person Under  
15 F.R.B.P. 2014 which is attached to the Declaration of Marianna  
16 Falco as Exhibit C and incorporated herein by this reference.

17 7. I have provided interested parties with notice of the  
18 Application as required by Local Bankruptcy Rule 2014-1(b) (2) (A).  
19 A true and correct copy of such Notice is attached to the  
20 Declaration of Marianna Falco as Exhibit D and incorporated  
21 herein by this reference.

22 I declare under penalty of perjury under the laws of the  
23 United States of America that the above is true and correct.

24 Executed this 7<sup>th</sup> day of December 2020, at Los Angeles,  
25 California.

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27 \_\_\_\_\_  
28 Sam S. Leslie

1                   **DECLARATION OF MARIANNA FALCO**

2               I, Marianna Falco, declare:

3               1. I am a certified public accountant and a senior tax  
4 manager and bankruptcy coordinator at LEA Accountancy, LLP  
5 ("LEA"), the firm that Sam S. Leslie, Chapter 7 Trustee  
6 ("Trustee") for the estate of TR Yamada, Inc., proposes  
7 to employ as accountant. The Trustee and LEA are requesting  
8 that LEA's employment be effective as of the date services were  
9 first requested, November 1, 2020.

10              2. I have reviewed the file and discussed the case with  
11 the Trustee and have determined that the professional services to  
12 be provided to the estate may include the following:

13                 (a) review of the Debtor's prior tax returns, petition  
14 and estate documents related to the liquidation of the estate's  
15 assets and the transactions attendant thereto;

16                 (b) recover and/or reconstruct the Debtor's accounting  
17 records, if necessary;

18                 (c) review and analysis of the estate's financial  
19 transactions to determine the appropriate (and most beneficial to  
20 the estate) treatment for tax purposes, including capital gains  
21 calculations, consideration of tax attributes inherited from the  
22 Debtor and other tax considerations;

23                 (d) assist the Trustee in the preparation and filing  
24 of the required Federal and California corporate tax returns to  
25 reflect the transactions of the estate and liquidation of its  
26 assets;

27                 (e) communicate with taxing authorities on behalf of  
28 the estate;

1                         (f) obtain the required tax clearance for the estate's  
2 tax returns; and

3                         (g) perform any other financial analysis, investi-  
4 gation, general and/or forensic accounting services and address  
5 any other tax matters which may be required by the Trustee to  
6 properly administer the estate and maintain tax compliance.

7                         3. LEA's resume highlighting the qualifications of the  
8 professionals that may work on this case is attached hereto as  
9 Exhibit A and incorporated herein by this reference.

10                         4. A schedule of LEA's fees regularly charged to all of  
11 its clients is attached hereto as Exhibit B and incorporated  
12 herein by this reference.

13                         5. As set forth in the Statement of Disinterestedness for  
14 Employment of Professional Person Under F.R.B.P. 2014 attached  
15 hereto as Exhibit C and incorporated herein by this reference,  
16 neither LEA nor I have an interest adverse to the estate or its  
17 creditors, and are disinterested in the outcome of this case,  
18 except that the LEA will exert its best efforts to assure the  
19 highest and best results to the estate in connection with our  
20 services.

21                         6. LEA is familiar with the Bankruptcy Code, the Bank-  
22 ruptcy Rules, and the Local Bankruptcy Rules and shall comply  
23 with them.

24                         7. Notice of the Application as required by Local Bank-  
25 ruptcy Rule 2014-1(b)(2)(A), has been provided to interested

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1 parties. A true and correct copy of such Notice is attached  
2 hereto as Exhibit D and incorporated herein by this reference.

3 I declare under penalty of perjury under the laws of the  
4 United States of America that the above is true and correct.

5 Executed this 3<sup>rd</sup> day of December 2020, at Los Angeles,  
6 California.

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Marianna Falco

**EXHIBIT A**

**00011**

# LEA Accountancy, LLP

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**3435 Wilshire Boulevard, Suite 990  
Los Angeles, California 90010  
T: 213-368-5000 F: 213-368-5009**

LEA Accountancy's professional staff is highly trained group of individuals who are dedicated in providing bankruptcy trustees with excellent financial analysis and tax planning and preparation services. With the expertise he has honed since 1983, Sam S. Leslie, Managing Partner, provides both hands on services and supervises a staff that is experienced in federal and state tax law, the bankruptcy code and their application to the bankruptcy estate. This experience assures the trustee that the estate is tax compliant and results in lower costs for these necessary services.

**Services Offered:**

- Financial Analysis and Tax Planning
- Asset Analysis
- Federal, State Income and Payroll Returns
- Bankruptcy Estate Tax Filing
- Delinquent Returns
- Accounting Reconstruction
- Preference Review and Analysis
- ERISA Plan Termination
- State Board of Equalization Sales Tax

**Client Base:**

Bankruptcy Trustees, Partnerships, Sub-Chapter S Corporations, Limited Liability Companies, other closely held businesses and high net worth individuals.

**Bankruptcy**

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After practicing for 8 years, LEA Accountancy diversified to provide tax and accounting services to bankruptcy trustees. LEA Accountancy is well-versed in the peculiarities of the Internal Revenue Code and its application to Chapter 7 and Chapter 11 proceedings. The firm's extensive knowledge of bankruptcy estate tax filing requirements and related procedures assure trustees of a "prompt" determination from the IRS. LEA Accountancy provides specialized attention to indentifying potential federal and state tax refunds, net operating loss carryforwards and/or carrybacks, tax

basis issues and asset recovery. This focus assists the trustee in maximizing recovery of monies to the bankruptcy estate while at all times focusing on the estate closing process.

With LEA trustees rely on a team of seasoned professionals who address in detail each and every compliance and tax preparation concerns. LEA's advice includes analyzing the complexities of payroll tax and sales tax issues, as well as pre-petition delinquent returns. Boxes of "meaningless paper" are organized into financial statements that often result in recoverable assets that may not have been disclosed in the bankruptcy petition and schedules. In short, LEA strives to ensure that the best possible results are achieved for the bankruptcy estate with the least amount of complication for the trustee.

LEA staff members possess a broad array of accounting experience that allows them to address complex corporate, partnership and limited liability company tax issues, as well as consolidated multi-state returns and layered partnerships.

### **Professional Staff**

#### **Marianna Falco, CPA, CFE** **Fraud Examiner and International Tax Specialist**

Ms. Falco has been associated with LEA Accountancy since 2017. Prior to joining LEA Accountancy, Ms. Falco was a Tax & Compliance Manager for an International Medical Device organization. She has focused her tax work on compliance, international and cross border tax issues. She has been a practicing Fraud Examiner for 10 years conducting fraud examinations for Home Owners Associations and Partnerships.

Ms. Falco has a B.S. in Business Management and an MBA with a special emphasis in Accountancy.

#### **Terry Fussell, CPA** **Senior Tax Manager & Bankruptcy Coordinator**

Mr. Fussell joined the professional staff of LEA Accountancy in 2004 and manages a client base consisting of insolvency, high net-worth individuals and their closely held businesses. Prior to joining LEA, he worked as a Senior Accountant at Martin Werbelow, LLP, and a Pasadena, California public accounting firm concentrating on estate and gift tax clients. During a twenty-year career based on providing tax as well as business advisory services, Mr. Fussell has served as CFO/sat on the board of

directors at Nutripeak.com, Inc., a Los Angeles based sports nutrition retailer and was CFO at JLS Technology Staffing Inc in Atlanta, Georgia. Mr. Fussell launched his career in 1991 as Senior Associate/Controller at Frazier & Deeter, LLC, one of Atlanta's top five CPA firms.

In addition to working with LEA Accountancy, in 2010 Mr. Fussell formed The Fussell Group, LLC, a business advisory firm.

Mr. Fussell graduated from Georgia State University (Atlanta, Georgia) with a Bachelor of Science in Finance in 1990.

**Thomas A. Engell, CPA, MST**  
**Special Projects Consultant**

Mr. Engell joined the professional staff of LEA Accountancy in 2000 and is currently working as a Special Projects Consultant. During his 27-year career in accounting and financial services, Mr. Engell acquired work experience both in the United States and Canada. In 1990, he founded Engell & Associates, CGA, a full-service accounting firm located in Ontario, Canada. He launched his career in 1984 as a Senior Accountant at Brownlow, Thompson & McKay, and CGA.

In addition, Mr. Engell is a co-author of AccPac, a computer-applied accounting software. He has been a member of the board of directors of several Canadian-based financial and insurance companies, was an Accounting, Taxation and Finance professor at Fanshawe College (Woodstock,

Ontario), has served as a business advisor to local government, and was partner and active in as in the management of the print magazine with Mr. Leslie.

In addition to working with LEA Accountancy, in 2011 Mr. Engell formed The Rocher Group, LLC, a business advisory firm.

Mr. Engell graduated from Mohawk College (Ontario, Canada) in 1984, Accountancy Department. Mr. Engell has received his Masters in Taxation from Taft University.

**Lori J. Ensley**  
**Forensic Accountant & Special Projects Manager**

Ms. Ensley's experience includes nine years of accounting experience as a staff accountant, cost analyst, and controller for various companies; three years as director of operations for a manufacturing and advertising firm; and twenty-two years as a financial/turnaround management consultant with Robert F. Bicher & Associates. Ms.

Ensley has overseen a variety of business operations including, but not limited to, manufacturing, retail, medical practices, advertising, real estate, mortgage, and service businesses. In addition, Ms. Ensley has assisted numerous Chapter 11 Debtors with United States Trustee Compliance Requirements and provided agent services for Chapter 11 and 7 Trustees in Southern California.

Ms. Ensley graduated from the University of California Los Angeles in 1983 with a Bachelor of Arts in English and minor in Economics.

**Robert F. Bicher, III**  
**Forensic Accountant & Special Projects Manager**

Mr. Bicher's experience includes three years as a financial consultant for investment management firms; five years as a full-time faculty member at California State University San Bernardino, teaching graduate and undergraduate finance and marketing; four years with the Office of the United States Trustee as Senior Bankruptcy Analyst, administering over 3,000 Chapter 11 cases; and twenty-five years performing financial consulting and turnaround management as Interim CEO/President, Liquidating Agent, Disbursing Agent, Claims Agent/Administrator and Court ordered Examiner for financially distressed companies, Trustees, Receivers, and Chapter 11 Debtors. Mr. Bicher has directly managed and controlled various types of operations including, but not limited to, manufacturing, retail, medical practices, advertising, real estate, mortgage, and service businesses.

Mr. Bicher graduated Phi Beta Kappa with High Honors in 1975 from the University of California Riverside with a Bachelor of Science of Administrative Sciences, specializing in finance and accounting, and from the Graduate School of Administration (now known as the Graduate School of Management) of the University of California Riverside in 1978 with a Masters of Administration in Business Administration, specializing in finance.

**Aaron Robson**  
**Senior Accountant**

Mr. Robson joined the professional staff at LEA Accountancy's predecessor, Leslie Accountancy, in 1997 as a staff accountant. In 2011 Mr. Robson joined the staff of The Rocher Group as an Accountant, Operations and Client Relationships Manager. In 2017 he has returned to the fold of LEA Accountancy as a Senior Accountant. With two decades of experience in the accounting field his primary services have included forensic accounting, income tax preparation and QuickBooks management.

Mr. Robson graduated with a B.S. in Business Administration with an Emphasis in Accounting and Finance from the University of Colorado, Boulder in 1992.

**Austin Martin**  
**Bankruptcy Accountant**

Mr. Martin's professional experience includes three years as an accountant and accounting manager primarily performing audits and compilations, as well as financial statement and income tax preparation for a wide range of business entities with a focus on non-profit and exempt organizations. Additionally, Mr. Martin has three years of experience assisting with forensic accounting analysis and several years of experience with small business/nonprofit organization and management. Mr. Martin graduated with a B.S. in Business Administration with an Emphasis in Accounting from the University of Arizona, Eller College of Management in May, 2018.

**Thomas Ballou**  
**Partner, Business Manager**

Mr. Ballou joined LEA Accountancy in 1983 and is responsible for the oversight of all aspects of business management and operations. Prior to joining the firm, he held professional service positions at Liberty Securities and Pharmavite Manufacturers, both located in Los Angeles, California.

Mr. Ballou graduated with a B.S. in Computer Science from Coleman College, San Diego in 1983.

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**When you select LEA Accountancy, LLP as your Certified Public Accountants, you partner with an organization dedicated to operating at the highest level of professionalism; a firm that takes great pride in providing the best in customer service.**

**EXHIBIT B**

**00017**

**LEA Accountancy, LLP**  
**Professional Rate Summary**

<u>Professional</u>	<u>Rate</u>
TERRY R. FUSSELL Senior Tax Manager	\$ 395.00
MARIANNA FALCO Fraud Examiner & International Tax Specialist	\$ 365.00
TOMAS A. ENGELL Senior Bankruptcy Accountant	\$ 365.00
LORI J. ENSLEY Forensic Accountant & Special Projects Manager	\$ 225.00
ROBERT F. BICHER, III Forensic Accountant & Special Projects Manager	\$ 215.00
AARON ROBSON Senior Accountant	\$ 215.00
AUSTIN MARTIN Bankruptcy Accountant	\$ 195.00
THOMAS G. BALLOU Partner, Business Manager	\$ 255.00

**EXHIBIT C**

**00019**

<p>Attorney or Party Name, Address, Telephone &amp; FAX Nos., State Bar No. &amp; Email Address Marianna Falco, CPA LEA Accountancy, LLP 3435 Wilshire Blvd. Suite 990 Los Angeles, CA 90010 Telephone: 213/368-5000 Facsimile: 213/368-5009 Email: mfalco@leaaccountancy.com Proposed Accountant for Sam S. Leslie, <del>Attorney for</del> Chapter 7 Trustee</p>	<p>FOR COURT USE ONLY</p>
<p>UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - LOS ANGELES DIVISION</p>	
<p>In re:  TR YAMADA, INC.,  Debtor(s).</p>	<p>CASE NO.: 2:20-bk-19473-RK CHAPTER: 7</p> <p><b>STATEMENT OF DISINTERESTEDNESS FOR EMPLOYMENT OF PROFESSIONAL PERSON UNDER FRBP 2014</b> <b>(File with Application for Employment)</b></p> <p>[No Hearing Required]</p>

1. Name, address and telephone number of the professional (Professional) submitting this Statement:  
Marianna Falco, CPA  
LEA Accountancy, LLP  
3435 Wilshire Blvd., Suite 990  
Los Angeles, CA 90010  
Telephone: 213/368-5000; Facsimile: 213/368-5009
2. The services to be rendered by the Professional in this case are (specify): To review the Debtor's prior accounting and tax records, the petition and schedules, and the estate's financial transactions to determine the appropriate treatment for tax purposes. To prepare and file all necessary tax returns. To communicate with taxing authorities as required, and to perform any other accounting and tax services which may be required by the Trustee to properly administer the estate and maintain tax compliance. (Additional services are described in the Application which are incorporated herein by this reference.)

This form is optional. It has been approved for use in the United States Bankruptcy Court for the Central District of California.

3. The terms and source of the proposed compensation and reimbursement of the Professional are (*specify*):  
The requested compensation for professional services rendered to the estate shall be based upon the time expended and at the billing rates commensurate with the experience of the professional performing the services computed at LEA's regular rates.
4. The nature and terms of retainer (i.e., nonrefundable versus an advance against fees) held by the Professional are (*specify*):

No retainer has been received or is requested.

5. The investigation of disinterestedness made by the Professional prior to submitting this Statement consisted of (*specify*):

Reviewing the past and present client lists.

6. The following is a complete description of all of the Professional's connections with the Debtor, principals of the Debtor, insiders, the Debtor's creditors, any other party or parties in interest, and their respective attorneys and accountants, or any person employed in the office of the United States trustee (*specify, attaching extra pages as necessary*):

N/A.

7. The Professional is not a creditor, an equity security holder or an insider of the Debtor, except as follows (*specify, attaching extra pages as necessary*):

N/A.

8. The Professional is not and was not an investment banker for any outstanding security of the Debtor.

9. The Professional has not been within 3 years before the date of the filing of the petition herein, an investment banker for a security of the Debtor, or an attorney for such an investment banker in connection with the offer, sale or issuance of any security of the Debtor.

10. The Professional is not and was not, within 2 years before the date of the filing of the petition herein, a director, officer or employee of the Debtor or of any investment banker for any security of the Debtor.

11. The Professional neither holds nor represents any interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor or an investment banker for any security of the Debtor, or for any other reason, except as follows (*specify, attaching extra pages as necessary*):

N/A.

12. Name, address and telephone number of the person signing this Statement on behalf of the Professional and the relationship of such person to the Professional (*specify*):

Marianna Falco, CPA - Tax Manager and Bankruptcy Coordinator at LEA Accountancy, LLP. (See No. 1 for Address / Telephone.)

13. The Professional is not a relative or employee of the United States trustee or a bankruptcy judge, except as follows (*specify, attaching extra pages as necessary*):

N/A.

14. Total number of attached pages of supporting documentation: N/A

15. After conducting or supervising the investigation described in paragraph 5 above, I declare under penalty of perjury under the laws of the United States, that the foregoing is true and correct except that I declare that Paragraphs 6 through 11 are stated on information and belief.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

12/03/20 Marianna Falco  
Date Printed Name

  
Signature

**EXHIBIT D**

**00023**

1 SAM S. LESLIE, CPA  
2 3435 Wilshire Blvd.  
3 Suite 990  
4 Los Angeles, CA 90010  
5 Telephone: 213/368-5000  
6 Facsimile: 213/368-5009  
7 Email: trustee@trusteeleslie.com

8 Chapter 7 Trustee

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12 UNITED STATES BANKRUPTCY COURT  
13 CENTRAL DISTRICT OF CALIFORNIA  
14 LOS ANGELES DIVISION

15

16 In re ) Case No. 2:20-bk-19473-RK  
17 TR YAMADA, INC., ) [Chapter 7]  
18 Debtor. )  
19 ) NOTICE OF TRUSTEE'S APPLICATION  
20 ) TO EMPLOY ACCOUNTANT  
21 )  
22 ) [No Hearing Unless Requested;  
23 ) Local Bankruptcy Rule 2014-1]

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24 TO THE HONORABLE ROBERT N. KWAN, UNITED STATES BANKRUPTCY JUDGE,  
25 THE UNITED STATES TRUSTEE, DEBTOR, ALL CREDITORS AND OTHER  
26 INTERESTED PARTIES:

27 PLEASE TAKE NOTICE that Sam S. Leslie, the duly appointed,  
28 qualified and acting Chapter 7 Trustee ("Trustee") in the above-  
captioned case, has filed an application for authority to employ  
LEA Accountancy, LLP ("LEA"), in which he is a partner, as his  
accountant. Trustee is requesting that the employment be  
effective as of the date services were first requested, November  
1, 2020. LEA is to be employed for the express purpose of  
assisting Trustee in the accounting matters and tax preparation  
aspects of the administration of this estate, to advise Trustee

1 of any tax consequences derived from liquidation of estate assets  
2 and to assist in any other accounting or tax matters as may arise  
3 in connection with the administration of this estate. LEA's  
4 services may include the following:

5 (a) review of the Debtor's prior tax returns, petition  
6 and estate documents related to the liquidation of the estate's  
7 assets and the transactions attendant thereto;

8 (b) recover and/or reconstruct the Debtor's accounting  
9 records, if necessary;

10 (c) review and analysis of the estate's financial  
11 transactions to determine the appropriate (and most beneficial to  
12 the estate) treatment for tax purposes, including capital gains  
13 calculations, consideration of tax attributes inherited from the  
14 Debtor and other tax considerations;

15 (d) assist the Trustee in the preparation and filing  
16 of the required Federal and California corporate tax returns to  
17 reflect the transactions of the estate and liquidation of its  
18 assets;

19 (e) communicate with taxing authorities on behalf of  
20 the estate;

21 (f) obtain the required tax clearance for the estate's  
22 tax returns; and

23 (g) perform any other financial analysis, investi-  
24 gation, general and/or forensic accounting services and address  
25 any other tax matters which may be required by the Trustee to  
26 properly administer the estate and maintain tax compliance.

27 Trustee proposes that LEA be employed pursuant to 11 U.S.C.  
28 § 327(a) and compensated pursuant to 11 U.S.C. § 330(a) on an

1 hourly basis with reasonable fees to be approved by application  
2 to the Court after proper notice and hearing. The only source  
3 of payment of compensation to LEA will be from the estate. No  
4 retainer or other payment has been made or is requested and,  
5 apart from the Application and subsequent order, there will be no  
6 other written or separate agreement for employment. A schedule  
7 of the fees customarily charged by LEA to all of its clients is  
8 attached hereto as Exhibit 1.

9 PLEASE TAKE FURTHER NOTICE that pursuant to Local Bankruptcy  
10 Rule ("LBR") 9013-1(o), the deadline to file and serve a written  
11 response and request for a hearing is fourteen (14) days after  
12 the date of service of the notice of motion, plus three (3)  
13 additional days if served by mail, or pursuant to F.R.Civ.P.  
14 5(b)(2)(D) or (F). Any opposition or response must be filed  
15 with the United States Bankruptcy Court (255 East Temple Street,  
16 Room 100 (on the Terrace Level of the Edward R. Roybal Federal  
17 Building and U.S. Courthouse), Los Angeles, CA 90012, and served  
18 upon (i) Trustee at the address in the upper left hand corner of  
19 the first page of this Notice, (ii) LEA Accountancy, LLP, Attn:  
20 Marianna Falco, CPA, 3435 Wilshire Blvd., Suite 990, Los Angeles,  
21 CA 90010, and (iii) the Office of the United States Trustee, 915  
22 Wilshire Blvd., Suite 1850, Los Angeles, CA 90017, a request for  
23 a hearing and a written response in the form required by LBR  
24 9013-1(f)(1). A hearing will then be set and noticed.

25 PLEASE TAKE FURTHER NOTICE that pursuant to LBR 9013-1(h)  
26 any objection not timely filed and served may be deemed by the

27 ///

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1 Court to be consent to the relief requested and may result in the  
2 Court's issuance of an order without further notice or hearing.

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4 Dated: December 7, 2020

  
Sam S. Leslie, Chapter 7 Trustee

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Service Date: December 7, 2020

**EXHIBIT 1**

**00028**

**LEA Accountancy, LLP**  
**Professional Rate Summary**

<u>Professional</u>	<u>Rate</u>
TERRY R. FUSSELL Senior Tax Manager	\$ 395.00
MARIANNA FALCO Fraud Examiner & International Tax Specialist	\$ 365.00
TOMAS A. ENGELL Senior Bankruptcy Accountant	\$ 365.00
LORI J. ENSLEY Forensic Accountant & Special Projects Manager	\$ 225.00
ROBERT F. BICHER, III Forensic Accountant & Special Projects Manager	\$ 215.00
AARON ROBSON Senior Accountant	\$ 215.00
AUSTIN MARTIN Bankruptcy Accountant	\$ 195.00
THOMAS G. BALLOU Partner, Business Manager	\$ 255.00

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 3435 Wilshire Blvd., Suite 990, Los Angeles, California 90010.

A true and correct copy of the foregoing document entitled Notice of Trustee's Application to Employ LEA Accountancy, LLP as Accountant will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner indicated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On December 7, 2020, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Sam S. Leslie (TR) sleslie@trusteeleslie.com, SLESLIE@ECF.AXOSFS.COM;

trustee@trusteeleslie.com

Krystina T. Tran krystina@bklawcorp.com, trankr76075@notify.bestcase.com  
United States Trustee (LA) ustpregion16.la.ecf@usdoj.gov

Service information continued on attached page

**2. SERVED BY UNITED STATES MAIL:** On December 7, 2020, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Service information on attached page

**3. SERVED BY PERSONAL DELIVERY - N/A.** Pursuant to Fed.R.Civ.P. 5 and/or controlling LBR, on \_\_\_\_\_, I arranged for service on the following person as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: December 7, 2020

  
\_\_\_\_\_  
Shawn Sterrett

Label Matrix for local noticing

0973-2

Case 2:20-bk-19473-RK

Central District of California

Los Angeles

Mon Dec 7 09:11:55 PST 2020

(p) OFFICE OF FINANCE CITY OF LOS ANGELES  
 200 N SPRING ST RM 101 CITY HALL  
 LOS ANGELES CA 90012-3224

Employment Development Dept.

Bankruptcy Group MIC 92E

P.O. Box 826880

Sacramento, CA 94280-0001

Franchise Tax Board

Bankruptcy Section MS: A-340

P.O. Box 2952

Sacramento, CA 95812-2952

TR Yamada, Inc.  
 1846 Trudie Drive  
 Rancho Palos Verdes, CA 90275-2036

Los Angeles Division  
 255 East Temple Street,  
 Los Angeles, CA 90012-3332

Harry's Vision, LLC  
 800 W 6th Street, Suite 950  
 Los Angeles, CA 90017-2720

U.S. Small Business Administration  
 409 3rd St, SW  
 Washington, DC 20416-0005

United States Trustee (LA)  
 915 Wilshire Blvd, Suite 1850  
 Los Angeles, CA 90017-3560

Krystina T Tran  
 Law Offices of Tran and Iserhien PC  
 17011 Beach Blvd, Suite 830  
 Huntington Beach, CA 92647-5995

Sam S Leslie (TR)  
 3435 Wilshire Blvd., Suite 990  
 Los Angeles, CA 90010-1998

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

Los Angeles City Clerk  
 P.O. Box 53200  
 Los Angeles, CA 90053-0200

End of Label Matrix	
Mailable recipients	10
Bypassed recipients	0
Total	10

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 3435 Wilshire Blvd., Suite 990, Los Angeles, California 90010.

A true and correct copy of the foregoing document entitled Trustee's Application to Employ LEA Accountancy, LLP as Accountant; Declarations of Sam S. Leslie and Marianna Falco will be served or was served (**a**) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (**b**) in the manner indicated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On December 7, 2020, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Sam S. Leslie (TR) sleslie@trusteeleslie.com, SLESLIE@ECF.AXOSFS.COM;

trustee@trusteeleslie.com

Krystina T. Tran krystina@bklawcorp.com, trankr76075@notify.bestcase.com  
United States Trustee (LA) ustpregion16.la.ecf@usdoj.gov

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TR Yamada, Inc.  
1846 Trudie Drive  
Rancho Palos Verdes, CA 90275-2036

Service information continued on attached page

**3. SERVED BY PERSONAL DELIVERY - N/A.** Pursuant to Fed.R.Civ.P. 5 and/or controlling LBR, on \_\_\_\_\_, 2020, I arranged for service on the following person as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: December 7, 2020



Shawn Sterrett